

AO 91 (Rev. 11/11) Criminal Complaint

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UNITED STATES DISTRICT COURT

for the

Southern District of Texas

United States Courts
Southern District of Texas
FILED

October 13, 2017

David J. Bradley, Clerk of Court

United States of America

v.

ERIC W. KING
THERESA K. GOFFNEY

Case No.

H 17-1557M

Defendant(s)

CRIMINAL COMPLAINT

I, the complainant in this case, state that the following is true to the best of my knowledge and belief.

On or about the date(s) of 1-1-12 to 11-30-15 in the county of HARRIS in the
SOUTHERN District of TEXAS, the defendant(s) violated:

Code Section

Offense Description

18 USC 371
18 USC 641

Conspiracy to Steal Public Money
Theft of Public Money

This criminal complaint is based on these facts:

SEE ATTACHED AFFIDAVIT OF PROBABLE CAUSE

☒ Continued on the attached sheet.


Complainant's signature

Special Agent Michael J. Harriman

Printed name and title

Sworn to before me and signed in my presence.

Date: October 13, 2017


Judge's signature

City and state: Houston, Texas

U.S. Magistrate Judge Dena Hanovice Palermo

Printed name and title

AFFIDAVIT IN SUPPORT OF CRIMINAL COMPLAINT

1. Affiant, is a Special Agent with Internal Revenue Service, Criminal Investigation ("IRS-CP") and have served in this capacity since July of 1999. I received training in accounting and financial investigative techniques at the Federal Law Enforcement Training Center in Glynco, Georgia. Previously I was employed by the Internal Revenue Service as a Revenue Agent in the Civil Division from June 1991 through June 1999. I have a Bachelor of Science degree in Business Administration with concentrations in Accounting and Taxation obtained in 1992. My current duties and responsibilities include conducting and participating in criminal investigations of individuals and businesses for violations of Title 18, Title 26 and Title 31 of the United States Code. I have participated in numerous arrest warrants and in other investigations of criminal violations of the Internal Revenue Code and related offenses. Affiant is authorized to obtain and execute Federal Arrest and Search Warrants. This Affidavit is made in support of a criminal complaint filed against **ERIC W. KING (KING) & THERESA K. GOFFNEY (GOFFNEY)**.
2. The information set forth in this Affidavit is based upon Affiant's personal knowledge and/or information provided to Affiant by other law enforcement agents and officers, witnesses, bank investigators, and cooperating individuals Affiant believes to be reliable and credible. Because this Affidavit is being submitted for the limited purpose of supporting a criminal complaint, Affiant has not included each and every fact concerning this investigation. Affiant has set forth only the facts believed to establish probable cause that **KING & GOFFNEY** have committed violations of federal law.

3. Since December of 2014 Affiant developed and has been investigating the alleged activities of a Stolen Identity Refund Fraud (SIRF) ring based in the Houston area. The majority of the SIRF victims reside in the Columbus, OH area but the investigation discovered victims from other places throughout the country. The case involves a breach of taxpayer Personally Identifying Information (PII) from an unknown source initially on approximately 400 individuals from the Columbus, OH area which were then used by the SIRF ring to create and file fraudulent Claims for refund on Individual Federal Tax returns electronically transmitted to the Internal Revenue Service (IRS) at least for the tax years 2012, 2013 & 2014.
4. The information, which was corroborated against IRS database checks, indicated that the ring had filed tax returns in 2013 for the 2012 tax year and attempted to re-use some of the same identities on returns being filed in at least the next two filings season during 2014 and 2015, for the 2013 & 2014 tax years respectively. A review of IRS databases of electronically filed tax returns has shown that the IP address associated with some of the identified suspect returns from the 2015 filing season revealed a common IP address of “73.6.106.4”. Affiant conducted an online public trace of the IP address “73.6.106.4” and identified the address to be owned by the Internet Service Provider (ISP), “COMCAST ISP Services LLC” (COMCAST). A subpoena was issued to COMCAST for subscriber name and location of service for the corresponding IP address. The results of that inquiry were that services associated with that IP address came back to 13108 SUMMIT HARVEST LN, ROSHARON, TX 77583 with subscriber information listed as THERESA GOFFNEY.
5. Affiant conducted a search warrant on the residence of GOFFNEY in November of 2015.

6. GOFFNEY voluntarily made several self-incriminating statements about her involvement in this ring when she agreed to be interviewed during the search warrant and expressed a desire to fully cooperate with the investigation.
7. GOFFNEY stated that she received all the “files” (files were how the ring described all the PII for a particular taxpayer they were filing a tax return in the name of) from KING, whom she was told received them from “Ju” (identified as JULIUS HUMMONS). GOFFNEY STATED that KING provided her with all the addresses, employer names and corresponding Employer Identification Numbers (EINs) and the debit card information to enter onto the tax returns she was preparing. GOFFNEY stated KING told her the actual names, social security numbers and dates of birth were all coming from “Ju”.
8. On or about February 27, 2013 at approximately 7:17 pm an email was sent from Gmail account “tracygoffney@gmail.com to “kinggroup2@gmail.com” with the following message in the body: *“call me when you get this so I can explain to you the color coding & how I’m tracking”*. This email had an Excel Spreadsheet attachment to it named *“Randy Ervin spreadsheet 022413.xlsx (38 KB)”*. The spreadsheet contained the following column headings: *First Name; MI; Last Name; SSN; DOB; Address; User name; Password; ACCOUNTNOW.COM; Routing; Account#; Refund; Notes; IRS notes*¹. GOFFNEY confirmed that the Email “kinggroup2@gmail.com” is an email she has regularly used to communicate with KING for her SIRF related activities.
9. On or about December 17, 2014 (nearly 2 years later) at about 4:48 pm an email was sent from Gmail account “tracygoffney@gmail.com to “klsisl1c@gmail.com” with the following message in the body: *“see attached”*. This email had a spreadsheet with the

¹ Under each column heading was data fitting the description of the column heading

same format as the spreadsheet referenced above but was renamed to *“Copy of ETK spreadsheet.xlsx (114 KB)”* and was now considerably larger in size. This version of the spreadsheet contained the original data but had several worksheets added to it and included several more names than the version from the February 27, 2013 emails. GOFFNEY confirmed that the Email [“klsislle@gmail.com”](mailto:klsislle@gmail.com) is an email she has regularly used to communicate with KING for her SIRF related activities.

10. On or about April 6, 2014 an email was sent from Gmail account [“tracygoffney@gmail.com”](mailto:tracygoffney@gmail.com) to [“klsislle@gmail.com”](mailto:klsislle@gmail.com) with the following message in the body:

“Hey my phone is off, I will call Monday so we can talk thru these files. Submitted 3, 2 cleared & I put the bb&t account info in. I really don’t want to do that anymore though. Talk to you later.”

11. An Analysis of the intercepted spreadsheet from GOFFNEY’S Gmail account, against IRS databases of electronically filed tax returns identified three unrelated Identities from the spreadsheet that had tax returns electronically filed in their names and social security numbers on April 4, 2014 and April 5, 2015 (the 2 days immediately before the date of the April 6, 2014 above email). Those three unrelated taxpayers’ tax returns all listed the same home address in Houston of “722 Augusta Drive Houston TX” and all listed the same bank routing number and account number combination of “111017694” and “1440001062054” respectively. An online search of the bank Routing number “111017694” confirmed that this routing number belongs to “BB&T” Bank. A subpoena was issued and has confirmed that the same bank routing and account number from BB&T of “111017694” and “1440001062054” is an account held in the name of THERESA GOFFNEY.

12. A more thorough review of the spreadsheet that was found in GOFFNEY'S email shows there were approximately 400 different names, social security numbers and dates of birth listed in the spreadsheet. A review of IRS databases conducted by Affiant shows that in each of the three tax filing seasons; 2013, 2014 & 2015 for the tax years 2012, 2013 & 2014 respectively, there have been tax returns electronically filed with the IRS in names that appeared in the spreadsheet that contained false address and bank account information associated with actual taxpayer names and social security numbers. Each of these returns was seeking the payment of a fraudulent refund to be paid by the IRS to someone other than the actual taxpayer shown on the respective returns.
13. The data in the spreadsheet listed TEXAS addresses with the names listed therein, when in fact a public records address search of the same names and interviews of some of the SIRF victims has shown that the actual taxpayers list and actually reside at addresses in the Columbus, OH area. A more detailed review of the spreadsheet column heading "REFUND" shows that approximately 141 different tax returns claiming refunds were attempted, claiming approximately \$747,167 in refunds for the tax year 2012 alone. This is an average of \$5,299 refund per tax return.
14. During each of the next two filings seasons, 2014 and 2015 additional attempts were made to file returns with claims for refund by GOFFNEY from data she obtained from KING, some of which were from the original list and others that were from other unknown sources.

15. Based on an Email search warrant of the emails known to have been used by GOFFNEY and KING for these SIRF related activities an email was identified as being sent from ERIC KING using email account kinggroup2@gmail.com to GOFFNEY using email tracygoffney@gmail.com dated February 26, 2015 that listed the following:

“ rt 021409169 acct..7874100162631598 jill m. king “

16. It is believed that these numbers represent bank routing and account numbers for a loadable debit card.

17. During the execution of a search warrant on GOFFNEY'S residence, GOFFNEY'S cell phone was imaged and searched. Text messages between GOFFNEY and KING were identified.² Specifically there was a group of text messages between GOFFNEY and KING during the period of January 21, 2015 and April 29, 2015 that appear to be discussing SIRF related activity. Below is the excerpts from that time period:

Outgoing	2015-01-21 21:59:27 (UTC)	Took one of the kids off. Will check again in an hour	Self
Incoming	2015-01-21 22:06:19 (UTC)	Kids off?	Ericah King ((832) 725-2380)
Outgoing	2015-01-21 22:06:46 (UTC)	One of the dependents	Self
Incoming	2015-01-22 02:35:06 (UTC)	Did u check?	Ericah King ((832) 725-2380)
Outgoing	2015-01-22 13:30:15 (UTC)	Morning, approved-3765	Self
Incoming	2015-01-22 15:31:28 (UTC)	I need to get cards?	Ericah King ((832) 725-2380)
Outgoing	2015-01-22 15:52:42 (UTC)	Yep	Self
Outgoing	2015-01-22 15:53:03 (UTC)	We need them to put money on ASAP	Self
Outgoing	2015-01-22 15:54:07 (UTC)	No need in doing more until we get them	Self
Incoming	2015-01-22 15:55:04 (UTC)	I'm on it	Ericah King ((832) 725-2380)
Outgoing	2015-01-23 14:53:08 (UTC)	Still on my call, what's up?	Self
Incoming	2015-01-23 15:45:01 (UTC)	What date did it have to release the funds?	Ericah King ((832) 725-2380)
Outgoing	2015-01-23 15:47:14 (UTC)	No release date, just date it was accepted & approved	Self
Outgoing	2015-01-23 15:47:47 (UTC)	That was the 21	Self
Outgoing	2015-01-24 17:45:57 (UTC)	No approval date listed yet	Self
Incoming	2015-01-24 17:49:05 (UTC)	What is it saying?	Ericah King ((832) 725-2380)
Outgoing	2015-01-24 17:52:21 (UTC)	Received, processing pended, no cut date. 21 days before completion from receipt.	Self

² GOFFNEY listed KING as ERICAH KING in her contacts as to not draw attention from her husband

Incoming	2015-01-27 15:27:14 (UTC)	Ck and see what the site is saying	Ericah King ((832) 725-2380)
Outgoing	2015-01-27 16:16:15 (UTC)	Still showing pended. I'll be going in the field shortly, I'll call you	Self
Incoming	2015-01-27 16:37:49 (UTC)	Ok	Ericah King ((832) 725-2380)
Incoming	2015-01-29 15:32:31 (UTC)	Randy just call me saying he have some forus	Ericah King ((832) 725-2380)
Incoming	2015-01-29 15:32:35 (UTC)	For us	Ericah King ((832) 725-2380)
Outgoing	2015-01-29 15:41:40 (UTC)	Hmmmm	Self
Outgoing	2015-01-29 15:41:49 (UTC)	Do you trust that?	Self
Outgoing	2015-01-30 00:07:22 (UTC)	Hi	Self
Incoming	2015-01-30 00:12:26 (UTC)	Hey u...	Ericah King ((832) 725-2380)
Incoming	2015-01-30 00:17:01 (UTC)	Don't that nigga got to work or something!!!!!!	Ericah King ((832) 725-2380)
Outgoing	2015-01-30 00:25:48 (UTC)	Off today hahaha	Self
Incoming	2015-01-30 00:39:51 (UTC)	Oh u in luv!!!	Ericah King ((832) 725-2380)
Incoming	2015-01-30 00:39:57 (UTC)	I see now	Ericah King ((832) 725-2380)
Outgoing	2015-01-30 00:43:20 (UTC)	Yeah right	Self
Outgoing	2015-01-30 00:43:52 (UTC)	You didn't even speak to me	Self
Outgoing	2015-01-30 00:43:59 (UTC)	That's not cool	Self
Incoming	2015-01-30 00:46:32 (UTC)	U in luv boo!!!	Ericah King ((832) 725-2380)
Outgoing	2015-01-30 00:46:55 (UTC)	Yeah but with who	Self
Incoming	2015-01-30 00:52:43 (UTC)	With ur hubby!!!	Ericah King ((832) 725-2380)
Outgoing	2015-01-30 00:57:01 (UTC)	Mad, could be you	Self
Incoming	2015-01-30 01:01:57 (UTC)	Whatever	Ericah King ((832) 725-2380)
Outgoing	2015-01-30 01:02:18 (UTC)	Exactly	Self
Incoming	2015-01-30 17:59:43 (UTC)	Hey..are u going to send me that information..	Ericah King ((832) 725-2380)
Outgoing	2015-01-30 18:01:33 (UTC)	I can send it now but it will be thru my work email & you have to use ye password to open. Do you remember your password	Self
Incoming	2015-01-30 18:15:38 (UTC)	No send it to me	Ericah King ((832) 725-2380)
Outgoing	2015-01-30 18:20:29 (UTC)	I don't know it so I'll send the spreadsheet after I log off my work server.	Self
Incoming	2015-01-30 18:22:26 (UTC)	Ok	Ericah King ((832) 725-2380)
Outgoing	2015-02-02 17:27:51 (UTC)	Checked website this morning, no go.... Both used, need new numbers	Self
Incoming	2015-02-02 17:28:59 (UTC)	The one that was pending is no good?	Ericah King ((832) 725-2380)
Outgoing	2015-02-02 17:29:42 (UTC)	Correct. Both closed stating the reason will be mailed.	Self
Outgoing	2015-02-05 04:01:21 (UTC)	Did you find out if any new files will be sent?	Self
Incoming	2015-02-05 04:06:00 (UTC)	He will be here next week	Ericah King ((832) 725-2380)
Outgoing	2015-02-07 18:21:46 (UTC)	Hey ur boy come in town?	Self
Outgoing	2015-02-11 14:56:27 (UTC)	Were you able to get in that email address?	Self
Outgoing	2015-02-23 23:09:05 (UTC)	Tracygoffney@gmail.com	Self
Incoming	2015-02-24 15:12:37 (UTC)	I think I'm going to bring them to u, I'm in the field today to after 12 @ St Joseph's hospital downtown	Ericah King ((832) 725-2380)
Outgoing	2015-02-24 15:13:29 (UTC)		Self
Incoming	2015-02-25 03:06:40 (UTC)	<Attachment - image/jpeg>	Ericah King ((832) 725-2380)
Incoming	2015-02-25 03:06:40 (UTC)	New Doc 3Page 3 Scanned by CamScanner	Ericah King ((832) 725-2380)

Incoming	2015-02-25 03:07:06 (UTC)	<Attachment - image/jpeg>	Ericah King ((832) 725-2380)
Incoming	2015-02-25 03:07:06 (UTC)	New Doc 3Page 2 Scanned by CamScanner	Ericah King ((832) 725-2380)
Incoming	2015-02-25 03:07:25 (UTC)	<Attachment - image/jpeg>	Ericah King ((832) 725-2380)
Incoming	2015-02-25 03:07:25 (UTC)	New Doc 3Page 1 Scanned by CamScanner	Ericah King ((832) 725-2380)
Incoming	2015-02-25 03:07:38 (UTC)	<Attachment - image/jpeg>	Ericah King ((832) 725-2380)
Incoming	2015-02-25 03:07:38 (UTC)	New Doc 3Page 4 Scanned by CamScanner	Ericah King ((832) 725-2380)
Outgoing	2015-02-25 04:29:58 (UTC)	Find out what the numbers are on both the left & right side mean.	Self
Incoming	2015-02-25 04:30:50 (UTC)	Ok	Ericah King ((832) 725-2380)
Outgoing	2015-02-25 04:32:22 (UTC)	One is really blurry, let me know if you still want to meet to get hard copies	Self
Incoming	2015-02-25 04:34:02 (UTC)	Yeah I see	Ericah King ((832) 725-2380)
Outgoing	2015-02-26 03:42:35 (UTC)	Jjeffrey080@gmail.com & rcharles403@gmail.com	Self
Outgoing	2015-04-29 20:07:20 (UTC)	Harris -\$1515, Pedrosa - \$1508, Sims - \$1515	Self

18. GOFFNEY confirmed that the text messages she received from KING on 02-25-2015 which contained “.JPEG” files were in fact three pages of handwritten PII of about 20 taxpayers’ PII KING needed GOFFNEY to file tax returns for. GOFFNEY was shown those pages by AFFIANT and she confirmed those pages were in fact the attachments to the text messages. She initialed those pages indicating she received this list from KING to be used to file SIFR returns and in fact did attempt to file some returns in those names. Among other names on the list was the same name listed on the above email (Para. 15) excerpt from KING to GOFFNEY of “jill m. king”.
19. Three additional names found on the handwritten sheets of PII from KING to GOFFNEY were “Jeffery Jones”, “Vickie Webb” and “Charles Rogers”. A check of IRS databases has confirmed that returns were filed from GOFFNEY’S computer for these individual. The tax returns were identified as fraudulent SIFR returns and the refunds were blocked.
20. Additional analysis of GOFFNEY’S cell phone showed ~~text~~ a text message from GOFFNEY to KING dated 4/29/2015 which listed three taxpayers’ Names and

corresponding dollar amounts next to each name "... Harris-\$1515, Pedroza-\$1508, Sims-\$1515..."

21. GOFFNEY stated to AFFIANT she knows this text was sent by her to inform KING what the amounts of each refund were, that she submitted to the IRS for these three taxpayers in 2015 based on receiving the PII for these taxpayers from KING previously. GOFFNEY was shown a handwritten white lined piece of paper that listed the same three names and identifying information as referenced in the text message dated 4-29-15. GOFFNEY stated she received this paper as either an email or text message from KING which she may have printed out and used to create the related tax returns in these people's names. The text on 4/29/15 represented her updating KING on the amounts of the refunds that she submitted to the IRS in these TP's names. GOFFNEY initialed and dated the white lined paper shown to her as verification that this document was received from KING for use in preparing SIFR returns in these identities.
22. A review of IRS databases confirmed that tax returns were in fact filed for individuals with these matching names and refund amounts; that the returns were transmitted from GOFFNEY'S residence and were accepted by the IRS. Checks were mailed out by the IRS in these refund amounts.
23. Based upon the above, the undersigned believes there is probable cause to believe that **ERIC King and THERESA GOFFNEY** have committed crimes in violation of Title 18, United States Code, Sections 371, 286 & 287 as well as 1028A and 641.



Michael J. Harriman
Special Agent IRS-Criminal Investigation

Sworn and Subscribed to me this 13th day of October, 2017, and I find probable cause.



DENA HANOVICE PALERMO
United States Magistrate Judge
Southern District of Texas